

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input checked="" type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Government Name Township of Columbia	County VAN BUREN
Audit Date 3/31/04	Opinion Date 6/30/04	Date Accountant Report Submitted to State: 10/8/04	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:


1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☒ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☒ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☒ Yes ☐ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☒ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☒ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☒ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☒ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☒ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☒ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.			✓
Reports on individual federal financial assistance programs (program audits).			✓
Single Audit Reports (ASLGU).			✓

Certified Public Accountant (Firm Name) Siegfried Crandall PC			
Street Address 246 East Kilgore Road		City Kalamazoo	State MI
		ZIP 49002-5599	
Accountant Signature 			Date 10/8/04

Township of Columbia
Van Buren County, Michigan
**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**
Year ended March 31, 2004

CONTENTS

	<i>Page</i>
INDEPENDENT AUDITORS' REPORT	3
GENERAL PURPOSE FINANCIAL STATEMENTS:	
Combined balance sheet - all fund types	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Combined statement of revenues, expenditures, and changes in fund balances - budget and actual - general and special revenue funds	6
Notes to financial statements	7 - 11
SUPPLEMENTARY INFORMATION:	
Statement of revenues, expenditures, and changes in fund balance - budget and actual - General Fund	12 - 14
Combining balance sheet - special revenue funds	15
Combining statement of revenues, expenditures, and changes in fund balance - special revenue funds	16
Statement of revenues, expenditures, and changes in fund balance - budget and actual:	
Liquor Law Enforcement Fund	17
Road Fund	18
Ambulance Fund	19
Fire Fund	20
Hospital Fund	21
Combining statement of changes in assets and liabilities - all agency funds	22

INDEPENDENT AUDITORS' REPORT

**Township Board
Township of Columbia, Michigan**

We have audited the accompanying general purpose financial statements of the Township of Columbia, Michigan, as of March 31, 2004, and for the year then ended, as listed in the contents. These general purpose financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include a general fixed asset account group, which should be included to conform to U.S. generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the general purpose financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Township of Columbia, Michigan, as of March 31, 2004, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements, as listed in the contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Township of Columbia, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Siegfried Crandall P.C.

June 30, 2004

GENERAL PURPOSE FINANCIAL STATEMENTS

Township of Columbia
COMBINED BALANCE SHEET - all fund types
 March 31, 2004

	<u>Governmental fund types</u>		<u>Fiduciary fund type</u>
	<u>General</u>	<u>Special revenue</u>	<u>Agency</u>
ASSETS			
Cash	\$ 102,742	\$ 533,193	\$ 13,922
Receivables:			
Taxes	15,141	62,156	-
Accounts	4,260	-	-
Due from other funds	11,648	7,331	-
Due from other governmental units	24,785	-	-
	<u>158,576</u>	<u>602,680</u>	<u>13,922</u>
TOTAL ASSETS	<u>\$ 158,576</u>	<u>\$ 602,680</u>	<u>\$ 13,922</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$ 16,731	\$ 147	\$ -
Due to other funds	7,144	8,702	3,133
Due to other governmental units	2,160	2,048	10,575
Due to others	-	-	214
Deferred revenue	3,000	-	-
	<u>29,035</u>	<u>10,897</u>	<u>13,922</u>
Total liabilities	<u>29,035</u>	<u>10,897</u>	<u>13,922</u>
FUND BALANCE:			
Unreserved:			
Designated	-	42,997	-
Undesignated	129,541	548,786	-
	<u>129,541</u>	<u>591,783</u>	<u>-</u>
Total fund balance	<u>129,541</u>	<u>591,783</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 158,576</u>	<u>\$ 602,680</u>	<u>\$ 13,922</u>

<i>Totals</i>	
<i>(memorandum only)</i>	
<u>2004</u>	<u>2003</u>
\$ 649,857	\$ 1,023,637
77,297	63,735
4,260	23,553
18,979	149,432
<u>24,785</u>	<u>27,172</u>
<u>\$ 775,178</u>	<u>\$ 1,287,529</u>

\$ 16,878	\$ 13,515
18,979	149,432
14,783	414,756
214	4,532
<u>3,000</u>	<u>23,553</u>
<u>53,854</u>	<u>605,788</u>

42,997	43,028
<u>678,327</u>	<u>638,713</u>
<u>721,324</u>	<u>681,741</u>

<u>\$ 775,178</u>	<u>\$ 1,287,529</u>
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See notes to financial statements

Township of Columbia**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - all governmental fund types***Year ended March 31, 2004*

	<i>General</i>	<i>Special revenue</i>	<i>Totals (memorandum only)</i>	
			<i>2004</i>	<i>2003</i>
REVENUES:				
Taxes	\$ 65,088	\$ 389,663	\$ 454,751	\$ 431,070
Licenses and permits	23,965	-	23,965	29,588
State grants	200,573	2,583	203,156	212,531
Charges for services	8,415	348	8,763	11,903
Interest	12,813	8,582	21,395	27,492
Other	12,768	1,554	14,322	33,160
Total revenues	<u>323,622</u>	<u>402,730</u>	<u>726,352</u>	<u>745,744</u>
EXPENDITURES:				
Legislative	5,091	-	5,091	4,400
General government	173,521	-	173,521	179,006
Public safety	91,350	123,086	214,436	189,787
Public works	45,954	93,034	138,988	313,944
Health and welfare	717	-	717	4,081
Economic and community development	16,093	-	16,093	20,687
Recreation and culture	-	-	-	100
Capital outlay	29,714	108,209	137,923	54,877
Total expenditures	<u>362,440</u>	<u>324,329</u>	<u>686,769</u>	<u>766,882</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(38,818)</u>	<u>78,401</u>	<u>39,583</u>	<u>(21,138)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfer from other funds	-	594	594	85,581
Operating transfer to other funds	(594)	-	(594)	(85,581)
Total other financing sources (uses)	<u>(594)</u>	<u>594</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(39,412)</u>	<u>78,995</u>	<u>39,583</u>	<u>(21,138)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>168,953</u>	<u>512,788</u>	<u>681,741</u>	<u>702,879</u>
FUND BALANCE - END OF YEAR	<u>\$ 129,541</u>	<u>\$ 591,783</u>	<u>\$ 721,324</u>	<u>\$ 681,741</u>

See notes to financial statements

Township of Columbia**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - *general and special revenue funds****Year ended March 31, 2004*

	<i>General</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance favorable (unfavorable)</i>
REVENUES:			
Taxes	\$ 63,250	\$ 65,088	\$ 1,838
Licenses and permits	29,700	23,965	(5,735)
State grants	206,000	200,573	(5,427)
Charges for services	8,500	8,415	(85)
Interest	1,700	12,813	11,113
Other	3,144	12,768	9,624
Total revenues	<u>312,294</u>	<u>323,622</u>	<u>11,328</u>
EXPENDITURES:			
Legislative	5,288	5,091	197
General government	179,849	173,521	6,328
Public safety	90,615	91,350	(735)
Public works	45,171	45,954	(783)
Health and welfare	1,000	717	283
Economic and community development	25,312	16,093	9,219
Recreation and culture	2,750	-	2,750
Capital outlay	34,569	29,714	4,855
Total expenditures	<u>384,554</u>	<u>362,440</u>	<u>22,114</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(72,260)</u>	<u>(38,818)</u>	<u>33,442</u>
OTHER FINANCING SOURCES (USES):			
Operating transfer from other funds	-	-	-
Operating transfer to other funds	<u>(596)</u>	<u>(594)</u>	<u>2</u>
Total other financing sources (uses)	<u>(596)</u>	<u>(594)</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(72,856)</u>	<u>(39,412)</u>	<u>33,444</u>
FUND BALANCE - BEGINNING OF YEAR	<u>168,953</u>	<u>168,953</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 96,097</u>	<u>\$ 129,541</u>	<u>\$ 33,444</u>

<i>Special revenue</i>			<i>Totals (memorandum only)</i>		
<i>Budget</i>	<i>Actual</i>	<i>Variance favorable (unfavorable)</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance favorable (unfavorable)</i>
\$ 347,500	\$ 389,663	\$ 42,163	\$ 410,750	\$ 454,751	\$ 44,001
-	-	-	29,700	23,965	(5,735)
1,425	2,583	1,158	207,425	203,156	(4,269)
2,500	348	(2,152)	11,000	8,763	(2,237)
3,400	8,582	5,182	5,100	21,395	16,295
-	1,554	1,554	3,144	14,322	11,178
<u>354,825</u>	<u>402,730</u>	<u>47,905</u>	<u>667,119</u>	<u>726,352</u>	<u>59,233</u>
-	-	-	5,288	5,091	197
-	-	-	179,849	173,521	6,328
135,458	123,086	12,372	226,073	214,436	11,637
177,800	93,034	84,766	222,971	138,988	83,983
-	-	-	1,000	717	283
-	-	-	25,312	16,093	9,219
-	-	-	2,750	-	2,750
30,500	108,209	(77,709)	65,069	137,923	(72,854)
<u>343,758</u>	<u>324,329</u>	<u>19,429</u>	<u>728,312</u>	<u>686,769</u>	<u>41,543</u>
<u>11,067</u>	<u>78,401</u>	<u>67,334</u>	<u>(61,193)</u>	<u>39,583</u>	<u>100,776</u>
596	594	(2)	596	594	(2)
-	-	-	(596)	(594)	2
<u>596</u>	<u>594</u>	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,663	78,995	67,332	(61,193)	39,583	100,776
<u>512,788</u>	<u>512,788</u>	<u>-</u>	<u>681,741</u>	<u>681,741</u>	<u>-</u>
<u>\$ 524,451</u>	<u>\$ 591,783</u>	<u>\$ 67,332</u>	<u>\$ 620,548</u>	<u>\$ 721,324</u>	<u>\$ 100,776</u>

See notes to financial statements.

Township of Columbia
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Township of Columbia, Michigan (the Township), conform to U.S. generally accepted accounting principles (hereinafter referred to as generally accepted accounting principles) as applicable to governments except as regards to general fixed assets account group. The Township has not maintained a general fixed asset account group to account for its investment in fixed assets utilized in its general operations. The following is a summary of the more significant policies:

a) Reporting entity:

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, these financial statements present the Township (primary government). The criteria established by the GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. The Township has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a blended or discretely-presented component unit in the Township's financial statements.

b) Basis of presentation:

The accounts of the Township are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The financial activities of the Township are recorded in the separate funds, categorized, and described as follows:

i) Governmental funds

General Fund - this fund is used to account for all financial resources not accounted for in another fund, including the general operating expenditures of the local unit. Revenues are derived primarily from property taxes and state distributions, interest, and charges for certain services.

Special revenue funds - these funds are used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

ii) Fiduciary funds

Trust and agency funds - trust and agency funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Township of Columbia
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

c) Basis of accounting:

Basis of accounting refers to when revenues and expenditures or expenses, are recognized in the accounts and reported in the financial statements.

All governmental and fiduciary fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Also, expenditures are not divided between years by the recording of prepaid expenses.

d) Budgets and budgetary accounting:

The Township follows the procedures in establishing the budgetary data reflected in the financial statements in accordance with the Uniform Budgeting and Accounting Act (Act No. 2, Public Acts of 1968, as amended) as prescribed by the State of Michigan.

Budgets for the general and special revenue funds are adopted at the activity level and are on a basis consistent with generally accepted accounting principles.

e) Receivables:

All receivables are estimated to be fully collectible as presented.

f) Property tax revenue recognition:

Property taxes are levied as of December 1 on property values assessed as of December 31 of the previous year. The billings are due on February 14, with the final collection date of February 28, after which time the bill becomes delinquent and penalties and interest may be assessed by the Township. Property tax revenue is recognized in the year for which taxes have been levied and become available. The Township levy date is December 1, and, accordingly, the total levy is recognized as revenue in the current year.

g) Totals (memorandum only):

The total column on the combined statements is captioned "memorandum only" to indicate that it is prepared only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation as interfund eliminations have not been made.

h) Comparative data:

Comparative data for the prior year has been presented in the financial statements in order to provide an understanding of changes in the Township's financial position and results of operations. However, comparative data (i.e. presentation of prior year totals by fund type) has not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to read.

Township of Columbia
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 - DEPOSITS:

Cash as reported in the combined balance sheet, consists of the following:

Deposits	\$649,801
Cash on hand	<u>56</u>
	<u>\$649,857</u>

At March 31, 2004, the Township had deposits with a carrying amount of \$649,801 and a bank balance of \$1,152,347. Of the bank balance, \$261,637 is covered by federal depository insurance and \$890,710 is uninsured.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES:

The amounts of interfund receivables and payables at March 31, 2004, are as follows:

<u>Fund</u>	<u>Interfund receivables</u>	<u>Fund</u>	<u>Interfund payables</u>
General	<u>\$11,648</u>	Fire	\$ 129
		Trust and Agency	617
		Tax Collection	2,329
		Ambulance	<u>8,573</u>
			<u>11,648</u>
Road	<u>166</u>	Trust and Agency	<u>166</u>
Liquor Law	<u>3,970</u>	General	<u>3,970</u>
Hospital	<u>2,415</u>	General	2,394
		Trust and Agency	<u>21</u>
			<u>2,415</u>
Community Revolving Loan	<u>780</u>	General	<u>780</u>
	<u>\$18,979</u>		<u>\$18,979</u>

Township of Columbia
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 - CLAIMS ARISING FROM RISKS OF LOSS:

The Township is exposed to various risks of loss to general liability, property and casualty, and workers' compensation.

The risks of loss arising from general liability, property, and crime are managed through the purchase of commercial insurance through Michigan Municipal Liability & Property Pool.

The Township has purchased commercial insurance for vehicle liability up to \$1,000,000 limit for each occurrence.

NOTE 5 - CONSTRUCTION CODE ACT:

A summary of construction code enforcement transactions for the year ended March 31, 2004, are as follows:

Permit revenues	\$17,947
Code enforcement expenses	<u>17,246</u>
Excess of revenues over expenses	\$ <u>701</u>

NOTE 6 - DEFINED CONTRIBUTION PENSION PLAN:

The Township provides pension benefits for its elected officials and full-time employees through a defined contribution plan. The Township contributes annually between 3%-10% of the employees' base salary. The Township's contributions for each employee (and interest allocated to the employee's account) are fully vested immediately. The Township is not a trustee of the plan, nor is the Township responsible for investment management of plan assets.

The Township made the required contribution for the year in the amount of \$4,042.

NOTE 7 - RELATED PARTY TRANSACTION AND COMMITMENT:

During the year ended March 31, 2004, the Township contracted with Burgett Builders to build a new emergency services building. Burgett Builders is owned and operated by the Clerk's husband. Through March 31, 2004, the Township paid \$100,000 with the remaining cost of the contract, \$300,000, to be expended during the next fiscal year. Of the remaining cost of the contract, \$250,000 is to be financed through a note payable from a bank.

Township of Columbia
NOTES TO FINANCIAL STATEMENTS *(Continued)*

NOTE 8 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS:

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Township's actual expenditures and budgeted expenditures for the budgetary funds have been shown on a functional basis. The approved budgets of the Township for the general and special revenue funds were adopted to the activity level.

The following schedule sets forth significant budget variations:

<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General	General				
	government	Township hall	\$10,950	\$ 12,058	\$ 1,108
	Public safety	Police protection	68,715	74,104	5,389
	Public works	Disposal contract	35,671	38,402	2,731
Fire	Capital outlay	Capital outlay	30,500	108,209	77,709
Hospital	Public safety	Public safety	18,851	21,644	2,793

SUPPLEMENTARY INFORMATION

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - General Fund**

Year ended March 31, 2004

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
Taxes:				
Property taxes	\$ 42,800	\$ 43,964	\$ 1,164	\$ 41,867
Tax collection fees	20,450	21,124	674	20,286
Total taxes	63,250	65,088	1,838	62,153
Licenses and permits	29,700	23,965	(5,735)	29,588
State grants - state shared revenue	206,000	200,573	(5,427)	211,096
Charges for services:				
Cemetery lot sales	4,200	3,950	(250)	4,050
Land division service	4,000	1,555	(2,445)	3,460
Zoning applications and fees	300	2,910	2,610	1,948
Total charges for services	8,500	8,415	(85)	9,458
Interest	1,700	12,813	11,113	16,375
Other:				
Sale of fixed assets	-	-	-	29,577
Special assessment	2,000	2,282	282	1,955
Reimbursements and refunds	500	1,543	1,043	342
Rental	144	288	144	72
Miscellaneous revenue	500	8,655	8,155	521
Total other	3,144	12,768	9,624	32,467
Total revenues	312,294	323,622	11,328	361,137

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - General Fund (Continued)**

Year ended March 31, 2004

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
EXPENDITURES:				
Legislative - Township Board	\$ 5,288	\$ 5,091	\$ 197	\$ 4,400
General government:				
Supervisor	12,890	12,867	23	12,900
Elections	-	-	-	4,099
Assessor	33,566	31,294	2,272	28,233
Clerk	14,070	13,833	237	13,837
Board of review	1,350	515	835	80
Treasurer	17,765	17,685	80	13,999
Township hall	10,950	12,058	(1,108)	10,591
Cemetery	19,528	15,766	3,762	16,952
Other general services	69,730	69,503	227	78,315
Total general government	179,849	173,521	6,328	179,006
Public safety:				
Police protection	68,715	74,104	(5,389)	54,967
Building and mobile home inspections	21,900	17,246	4,654	22,093
Total public safety	90,615	91,350	(735)	77,060
Public works:				
Drains at large	5,500	4,375	1,125	6,516
Street lighting	4,000	3,177	823	3,100
Disposal contract	35,671	38,402	(2,731)	34,765
Total public works	45,171	45,954	(783)	44,381
Health and welfare	1,000	717	283	4,081

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - General Fund (Continued)**

Year ended March 31, 2004

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
EXPENDITURES (Continued):				
Economic and community development:				
Zoning administration	\$ 12,200	\$ 12,593	\$ (393)	\$ 16,980
Planning commission and board of appeals	<u>13,112</u>	<u>3,500</u>	<u>9,612</u>	<u>3,707</u>
Total economic and community development	<u>25,312</u>	<u>16,093</u>	<u>9,219</u>	<u>20,687</u>
Recreation and culture - recreation programs	<u>2,750</u>	<u>-</u>	<u>2,750</u>	<u>100</u>
Capital outlay	<u>34,569</u>	<u>29,714</u>	<u>4,855</u>	<u>23,646</u>
Total expenditures	<u>384,554</u>	<u>362,440</u>	<u>22,114</u>	<u>353,361</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(72,260)</u>	<u>(38,818)</u>	<u>33,442</u>	<u>7,776</u>
OTHER FINANCING USES:				
Operating transfer to Road Fund	-	-	-	(85,000)
Operating transfer to Hospital Fund	<u>(596)</u>	<u>(594)</u>	<u>2</u>	<u>(581)</u>
Total other financing uses	<u>(596)</u>	<u>(594)</u>	<u>2</u>	<u>(85,581)</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES AND OTHER USES	(72,856)	(39,412)	33,444	(77,805)
FUND BALANCE - BEGINNING OF YEAR	<u>168,953</u>	<u>168,953</u>	<u>-</u>	<u>246,758</u>
FUND BALANCE - END OF YEAR	<u>\$ 96,097</u>	<u>\$ 129,541</u>	<u>\$ 33,444</u>	<u>\$ 168,953</u>

Township of Columbia
COMBINING BALANCE SHEET - special revenue funds
March 31, 2004

	<u>Liquor Law Enforcement</u>	<u>Road</u>	<u>Ambulance</u>
ASSETS			
Cash	\$ -	\$ 156,881	\$ 99,110
Receivables - taxes	-	25,001	3,480
Due from other funds	<u>3,970</u>	<u>166</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 3,970</u>	<u>\$ 182,048</u>	<u>\$ 102,590</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	8,573
Due to other governmental units	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>8,573</u>
FUND BALANCE:			
Unreserved:			
Designated	-	-	-
Undesignated	<u>3,970</u>	<u>182,048</u>	<u>94,017</u>
Total fund balance	<u>3,970</u>	<u>182,048</u>	<u>94,017</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,970</u>	<u>\$ 182,048</u>	<u>\$ 102,590</u>

<u>Fire</u>	<u>Hospital</u>	<u>Community Revolving Loan</u>	<u>Totals</u>	
			<u>2004</u>	<u>2003</u>
\$ 234,985	\$ -	\$ 42,217	\$ 533,193	\$ 380,903
30,467	3,208	-	62,156	53,819
<u>-</u>	<u>2,415</u>	<u>780</u>	<u>7,331</u>	<u>104,817</u>
<u>\$ 265,452</u>	<u>\$ 5,623</u>	<u>\$ 42,997</u>	<u>\$ 602,680</u>	<u>\$ 539,539</u>
\$ 147	\$ -	\$ -	\$ 147	\$ 449
129	-	-	8,702	20,421
<u>2,048</u>	<u>-</u>	<u>-</u>	<u>2,048</u>	<u>5,881</u>
<u>2,324</u>	<u>-</u>	<u>-</u>	<u>10,897</u>	<u>26,751</u>
-	-	42,997	42,997	43,028
<u>263,128</u>	<u>5,623</u>	<u>-</u>	<u>548,786</u>	<u>469,760</u>
<u>263,128</u>	<u>5,623</u>	<u>42,997</u>	<u>591,783</u>	<u>512,788</u>
<u>\$ 265,452</u>	<u>\$ 5,623</u>	<u>\$ 42,997</u>	<u>\$ 602,680</u>	<u>\$ 539,539</u>

Township of Columbia**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - *special revenue funds****Year ended March 31, 2004*

	<i>Liquor Law Enforcement</i>	<i>Road</i>	<i>Ambulance</i>
REVENUES:			
Taxes	\$ -	\$ 156,485	\$ 21,784
State grants	1,430	1,153	-
Charges for services	-	348	-
Interest	-	5,382	838
Other	-	-	-
	<u>1,430</u>	<u>163,368</u>	<u>22,622</u>
Total revenues	<u>1,430</u>	<u>163,368</u>	<u>22,622</u>
EXPENDITURES:			
Public safety	1,498	-	10,823
Public works	-	92,744	-
Capital outlay	-	-	-
	<u>1,498</u>	<u>92,744</u>	<u>10,823</u>
Total expenditures	<u>1,498</u>	<u>92,744</u>	<u>10,823</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68)	70,624	11,799
OTHER FINANCING SOURCES:			
Operating transfer from General Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(68)	70,624	11,799
FUND BALANCE - BEGINNING OF YEAR	<u>4,038</u>	<u>111,424</u>	<u>82,218</u>
FUND BALANCE - END OF YEAR	<u>\$ 3,970</u>	<u>\$ 182,048</u>	<u>\$ 94,017</u>

<i>Fire</i>	<i>Hospital</i>	<i>Community Revolving Loan</i>	<i>Totals</i>	
			<i>2004</i>	<i>2003</i>
\$ 190,697	\$ 20,697	\$ -	\$ 389,663	\$ 368,917
-	-	-	2,583	1,435
-	-	-	348	2,445
2,103	-	259	8,582	11,117
1,554	-	-	1,554	693
<u>194,354</u>	<u>20,697</u>	<u>259</u>	<u>402,730</u>	<u>384,607</u>
89,121	21,644	-	123,086	112,727
-	-	290	93,034	269,563
<u>108,209</u>	<u>-</u>	<u>-</u>	<u>108,209</u>	<u>31,231</u>
<u>197,330</u>	<u>21,644</u>	<u>290</u>	<u>324,329</u>	<u>413,521</u>
(2,976)	(947)	(31)	78,401	(28,914)
<u>-</u>	<u>594</u>	<u>-</u>	<u>594</u>	<u>85,581</u>
(2,976)	(353)	(31)	78,995	56,667
<u>266,104</u>	<u>5,976</u>	<u>43,028</u>	<u>512,788</u>	<u>456,121</u>
<u>\$ 263,128</u>	<u>\$ 5,623</u>	<u>\$ 42,997</u>	<u>\$ 591,783</u>	<u>\$ 512,788</u>

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - Liquor Law Enforcement Fund***Year ended March 31, 2004*

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
State grants	<u>\$ 1,425</u>	<u>\$ 1,430</u>	<u>\$ 5</u>	<u>\$ 1,435</u>
EXPENDITURES:				
Public safety:				
Salaries and wages	1,477	1,477	-	1,448
Payroll taxes	<u>30</u>	<u>21</u>	<u>9</u>	<u>21</u>
Total expenditures	<u>1,507</u>	<u>1,498</u>	<u>9</u>	<u>1,469</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(82)	(68)	14	(34)
FUND BALANCE - BEGINNING OF YEAR	<u>4,038</u>	<u>4,038</u>	<u>-</u>	<u>4,072</u>
FUND BALANCE - END OF YEAR	<u>\$ 3,956</u>	<u>\$ 3,970</u>	<u>\$ 14</u>	<u>\$ 4,038</u>

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - Road Fund***Year ended March 31, 2004*

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
Taxes	\$ 142,000	\$ 156,485	\$ 14,485	\$ 149,430
State grants	-	1,153	1,153	-
Charges for services	2,500	348	(2,152)	2,445
Interest	500	5,382	4,882	6,623
Total revenues	145,000	163,368	18,368	158,498
EXPENDITURES:				
Public works - highways, streets, and bridges	177,500	92,744	84,756	269,487
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,500)	70,624	103,124	(110,989)
OTHER FINANCING SOURCES:				
Operating transfer in - General Fund	-	-	-	85,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(32,500)	70,624	103,124	(25,989)
FUND BALANCE - BEGINNING OF YEAR	111,424	111,424	-	137,413
FUND BALANCE - END OF YEAR	<u>\$ 78,924</u>	<u>\$ 182,048</u>	<u>\$ 103,124</u>	<u>\$ 111,424</u>

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - Ambulance Fund***Year ended March 31, 2004*

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
Taxes	\$ 19,200	\$ 21,784	\$ 2,584	\$ 20,456
Interest	<u>1,000</u>	<u>838</u>	<u>(162)</u>	<u>1,638</u>
Total revenues	20,200	22,622	2,422	22,094
EXPENDITURES:				
Public safety - ambulance station	<u>12,000</u>	<u>10,823</u>	<u>1,177</u>	<u>8,947</u>
EXCESS OF REVENUES OVER EXPENDITURES	8,200	11,799	3,599	13,147
FUND BALANCE - BEGINNING OF YEAR	<u>82,218</u>	<u>82,218</u>	<u>-</u>	<u>69,071</u>
FUND BALANCE - END OF YEAR	<u>\$ 90,418</u>	<u>\$ 94,017</u>	<u>\$ 3,599</u>	<u>\$ 82,218</u>

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - Fire Fund**

Year ended March 31, 2004

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
Taxes	\$ 168,000	\$ 190,697	\$ 22,697	\$ 179,072
Interest	1,000	2,103	1,103	2,366
Other	-	1,554	1,554	659
Total revenues	<u>169,000</u>	<u>194,354</u>	<u>25,354</u>	<u>182,097</u>
EXPENDITURES:				
Public safety:				
Personnel	50,100	45,678	4,422	37,144
Recruitment and training	6,500	6,658	(158)	5,050
Insurance	11,000	10,261	739	9,531
Fire protection service	5,700	2,910	2,790	4,671
Fire station	11,050	11,438	(388)	10,752
Fire apparatus	18,750	12,176	6,574	15,403
Total public safety	<u>103,100</u>	<u>89,121</u>	<u>13,979</u>	<u>82,551</u>
Capital outlay	<u>30,500</u>	<u>108,209</u>	<u>(77,709)</u>	<u>31,231</u>
Total expenditures	<u>133,600</u>	<u>197,330</u>	<u>(63,730)</u>	<u>113,782</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,400	(2,976)	(38,376)	68,315
FUND BALANCE - BEGINNING OF YEAR	<u>266,104</u>	<u>266,104</u>	-	<u>197,789</u>
FUND BALANCE - END OF YEAR	<u>\$ 301,504</u>	<u>\$ 263,128</u>	<u>\$ (38,376)</u>	<u>\$ 266,104</u>

Township of Columbia**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - Hospital Fund***Year ended March 31, 2004*

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
Taxes	<u>\$ 18,300</u>	<u>\$ 20,697</u>	<u>\$ 2,397</u>	<u>\$ 19,959</u>
EXPENDITURES:				
Public safety:				
Salary and wages	506	552	(46)	540
Payroll taxes	45	42	3	41
Support of Hospital	<u>18,300</u>	<u>21,050</u>	<u>(2,750)</u>	<u>19,179</u>
Total expenditures	<u>18,851</u>	<u>21,644</u>	<u>(2,793)</u>	<u>19,760</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(551)	(947)	(396)	199
OTHER FINANCING SOURCES:				
Operating transfer in - General Fund	<u>596</u>	<u>594</u>	<u>(2)</u>	<u>581</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	45	(353)	(398)	780
FUND BALANCE - BEGINNING OF YEAR	<u>5,976</u>	<u>5,976</u>	<u>-</u>	<u>5,196</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,021</u>	<u>\$ 5,623</u>	<u>\$ (398)</u>	<u>\$ 5,976</u>

Township of Columbia**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****all agency funds**

Year ended March 31, 2004

	<u>Balance April 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance March 31, 2004</u>
CURRENT TAX COLLECTION FUND				
ASSETS				
Cash	<u>\$ 531,025</u>	<u>\$ 1,899,648</u>	<u>\$ 2,419,894</u>	<u>\$ 10,779</u>
LIABILITIES				
Due to other funds	\$ 121,083	\$ 393,869	\$ 512,623	\$ 2,329
Due to other governmental units	408,364	1,500,289	1,900,417	8,236
Due to others	<u>1,578</u>	<u>5,490</u>	<u>6,854</u>	<u>214</u>
TOTAL LIABILITIES	<u>\$ 531,025</u>	<u>\$ 1,899,648</u>	<u>\$ 2,419,894</u>	<u>\$ 10,779</u>
TRUST AND AGENCY FUND				
ASSETS				
Cash	<u>\$ 937</u>	<u>\$ 66,159</u>	<u>\$ 63,953</u>	<u>\$ 3,143</u>
LIABILITIES				
Due to other funds	\$ 426	\$ 59,774	\$ 59,396	\$ 804
Due to other governmental units	<u>511</u>	<u>6,385</u>	<u>4,557</u>	<u>2,339</u>
TOTAL LIABILITIES	<u>\$ 937</u>	<u>\$ 66,159</u>	<u>\$ 63,953</u>	<u>\$ 3,143</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	<u>\$ 531,962</u>	<u>\$ 1,965,807</u>	<u>\$ 2,483,847</u>	<u>\$ 13,922</u>
LIABILITIES				
Due to other funds	\$ 121,509	\$ 453,643	\$ 572,019	\$ 3,133
Due to other government units	408,875	1,506,674	1,904,974	10,575
Due to others	<u>1,578</u>	<u>5,490</u>	<u>6,854</u>	<u>214</u>
TOTAL LIABILITIES	<u>\$ 531,962</u>	<u>\$ 1,965,807</u>	<u>\$ 2,483,847</u>	<u>\$ 13,922</u>